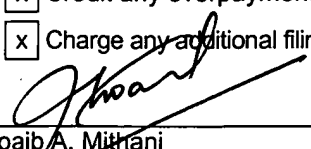
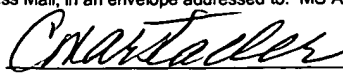




IFW

2615

AMENDMENT TRANSMITTAL LETTER				Docket No. 55574-00007USPX	
Application No. 10/511,860-Conf. #6636		Filing Date October 18, 2004		Examiner D. E. Faulk	
				Art Unit 2615	
Applicant(s): Peter Korner					
Invention: AUDIO BANDWIDTH EXTENDING SYSTEM AND METHOD					
TO THE COMMISSIONER FOR PATENTS					
Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.					
CLAIMS AS AMENDED					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	0	- 20 =	0	x 50.00	0.00
Independent Claims	0	- 3 =	0	x 200.00	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					0.00
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity					
<input checked="" type="checkbox"/> No additional fee is required for this amendment.					
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.					
<input type="checkbox"/> A check in the amount of \$ _____ to cover the filing fee is enclosed.					
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>10-0447</u> as described below. A duplicate copy of this sheet is enclosed.					
<input checked="" type="checkbox"/> Credit any overpayment.					
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
 Shoaib A. Mithani Attorney/Agent Reg. No.: L0067				Dated: <u>February 15, 2007</u>	
JENKENS & GILCHRIST, A PROFESSIONAL CORPORATION 1445 Ross Avenue, Suite 3700 Dallas, Texas 75202 (214) 855-4630					
I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.					
Dated: February 15, 2007		Signature:  (Carol Marstaller)			

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: February 15, 2007

Signature:

Carol Marsteller
(Carol Marsteller)

Docket No.: 55574-00007USPX
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Peter Korner

Application No.: 10/511,860

Confirmation No.: 6636

Filed: October 18, 2004

Art Unit: 2615

For: AUDIO BANDWIDTH EXTENDING SYSTEM
AND METHOD

Examiner: D. E. Faulk

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 15, 2006, please consider the following remarks:

Remarks/Arguments begin on page 2 of this paper.